

RIVER HEIGHTS
CITY

30 JUNE 2007
FISCAL YEAR ENDING

CERTIFICATION OF BUDGET

ADOPTION OF BUDGET INFORMATION:

In compliance with Sections 10-6-111, 10-6-113, 10-6-118, 59-2-919 and 59-2-923, *Utah Code*, as amended which states in effect:

"On or before the first regularly scheduled town council meeting of May, the mayor shall prepare for the ensuing year, a tentative budget for each fund for which a budget is required. The council shall review, consider and tentatively adopt the tentative budget and shall establish the time and place of the public hearing to receive public comment on the budget. Before June 22, or in the case of a property tax increase before August 17, the governing body shall by resolution or ordinance adopt a budget for the ensuing fiscal period for each fund for which a budget is required. A copy of the final budget for each fund shall be filed with the State Auditor within 30 days after adoption."

I, the undersigned, certify that the attached budget document is a true and correct copy of the budget of RIVER HEIGHTS City for the fiscal year ending 30 JUNE 2007, ~~2007~~ as approved and adopted by resolution or ordinance dated JUNE 21, 2006, ~~2006~~. A public hearing meeting the requirements specified in *Utah Code* section (indicate which):

- ☒ 10-6-113-118 (no increase in tax rate - final budget adopted by June 22);
☐ 59-2-918-920 (increase in tax rate - final budget adopted by August 17)

was held on TUESDAY, JUNE 13, 2006 for all budgetary funds.

Signed: James W. Brackner
(Budget Officer)

Subscribed and sworn to this 21 day
of June, 2006

Sheila Find
(Notary Public)

Account Number	Source of Revenue	Prior Year Actual Revenue 2005	Current Year Estimate	Ensuing Year Approved Budget Appropriation
3100	TAXES			
3110	General Property Taxes - Current	68,623	70,000	70,000
3120	Prior Years' Taxes - Delinquent	1,720	1,500	1,500
3130	General Sales & Use Taxes	108,835	113,875	112,000
3140	Franchise Taxes	57,895	73,416	70,000
3150	Transient Room Tax			
3161	Re-appraisals			
3162	Assessing & Collecting - State Levy			
3163	Assessing & Collecting - County Levy			
3170	Fee-in-Lieu of Property Taxes	8,545	7,500	7,500
3190	Penalties & Interest on Delinquent Taxes			
3200	LICENSES AND PERMITS			
3210	Business Licenses & Permits			2,800
3220	Non-business Licenses & Permits			
3221	Building, Structures, & Equipment	10,098	10,000	2,100
3222	Marriage Licenses			
3223	Motor Vehicle Operation			
3224	Cemetery - Burial Permits			
3225	Animal Licenses	2,592	2,600	2,600
3300	INTERGOVERNMENTAL REVENUE			
3310	Federal Grants			
3311	General Governemnt			
3312	Public Safety			
3313	Highways and Streets	5,290		
3315	Health			
3317	Cultural - Recreation		6,416	1,000
3330	Federal Payments in Lieu of Taxes			
3340	State Grants	1,678	1,908	43,225
3350	State Shared Revenue			
3356	Class "C" Road Fund Allotment	42,721	55,000	55,000
3358	Liquor Fund Allotment			
3370	Grants from Local Units: _____			

RIVER HEIGHTS CITY

Governmental Unit

1 JULY 2006 - 30 JUNE 2007

Fiscal Year

GENERAL FUND REVENUES

Account Number	Source of Revenue	Prior Year Actual Revenue 2005	Current Year Estimate	Ensuing Year Approved Budget Appropriation
3400	CHARGES FOR SERVICES	41,688		
3410	General Government			
3411	Court Costs, Fees & Charges (Clerk)			
3412	Recording of Legal Documents (Recorder)			
3413	Zoning & Subdivision Fees			4,500
3415	Sale of Maps & Publications			
3416	Auditor's Fees			
3417	Surveyor's Fees			
3418	Treasurer's Fees			
3420	Public Safety	12,637	13,592	13,500
3421	Special Police Services			
3422	Special Protective Services			
3423	Corrective Fees (Jail)			
3430	Streets & Public Improvements			
3431	Street, Sidewalk & Curb Repairs			
3432	Parking Meter Revenue			
3433	Street Lighting Charges			
3440	Sanitation	88,687	95,764	95,000
3441	Sewer Charges	5,792		
3442	Street Sanitation Charges			
3443	Refuse Collection Charges			
3444	Sale of Waste & Sludge			
3445	Weed Removal & Cleaning Charges			
3450	Health			
3470	Parks and Public Property		5,000	12,360
3480	Cemeteries			
3490	Miscellaneous Services:	17,736	8,000	12,986
3500	FINES AND FORFEITURES			
3510	Fines	5,120	5,852	5,000
3520	Forfeitures			
3600	MISCELLANEOUS REVENUE			
3610	Interest Earnings			
3620	Rents & Concessions	4,519	12,66	
3640	Sale of Fixed Assets - Compensation for Loss		52,381	
3650	Sale of Materials & Supplies			
3670	Sales of Bonds			
3680	Other Financing - Capital Lease Obligations			
	OTHER	992		

RIVER HEIGHTS CITY

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Fiscal Year

GENERAL FUND REVENUES

Account Number	Source of Revenue	Prior Year Actual Revenue 2005 2005	Current Year Estimate	Ensuing Year Approved Budget Appropriation
3800	CONTRIBUTIONS AND TRANSFERS			
3810	Transfer from:			
3820	Transfer from:			
	Transfer from:			
	Transfer from:			
	Transfer from:			
3850	Loan from:			
3860	Loan from:			
3870	Contribution from Private Sources			
3880	Beg. Class "C" Road Fund Bal. to be Appopr.			
3890	Beg. General Fund Bal. to be Appropriated			
	TOTAL REVENUES	485,664	524,621	511,571

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1 JULY 2006 - 30 JUNE 2007

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GENERAL FUND EXPENDITURES

Account Number	Nature of Expenditure	Prior Year Actual Expenditures 20 <u>05</u>	Current Year Estimate	Ensuing Year Approved Budget Appropriation
4100	GENERAL GOVERNMENT			
4110	Legislative			
4111	Commission or Council			
4112	Legislative Committees & Special Bodies			
4113	Ordinances & Proceedings			
4120	Judicial			300
4121	City & Precint Courts			
4122	Juvenile Court			
4123	District & Circuit Courts			
4124	Law Library			
4130	Executive & Central Staff Agencies			
4131	Executive		22,800	22,800
4132	Boards & Commisions			
4133	Central Purchasing			
4134	Personnel			
4135	Budgeting			
4136	Data Processing			
4137	Microfilming			
4140	Administrative Agencies	88,438		
4141	Auditor		15,600	15,600
4142	Clerk			
4143	Treasurer		7,040	7,040
4144	Recorder		21,500	21,500
4145	Attorney			
4146	Surveyor			
4147	Assessor			
4150	Non-Departmental	49,379	40,869	6,822
4160	General Governmental Buildings		4,151	4,000
4170	Elections			
4180	Planning & Zoning	7,038	2,500	8,300
4190	Education & Community Promotion			
4200	PUBLIC SAFETY			
4210	Police Department	16,896	17,000	17,000
4220	Fire Department	16,470	24,000	24,000
4230	Corrections (Jail)			
4240	Protective Inspection			
4250	Other Protective	5,736	5,500	5,800
4252	Agricultural Inspection			
4253	Animal Control & Regulation	8,759	8,947	9,000
4254	Flood Control		160	
4255	Emergency Services (Civil Defense)	12,596	14,256	14,000

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1 JULY 2006 - 30 JUNE 2007

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GENERAL FUND EXPENDITURES

Account Number	Nature of Expenditure	Prior Year Actual Expenditures 2005	Current Year Estimate	Ensuing Year Approved Budget Appropriation
4300	PUBLIC HEALTH			
4310	Health Services			
4360	Infirmaries			
4400	HIGHWAYS & PUBLIC IMPROVEMENTS			
4410	Highways			
4415	Class "C" Road Program	101,746	67,345	193,920
4420	Sanitation	82,541	93,980	95,000
4430	Sewage Collection & Disposal			
4440	Shop & Garage			
4500	PARKS, RECREA. & PUBLIC PROPERTY			
4510	Park & Park Areas	28,291	29,109	32,800
4540	Park Lighting			
4560	Recreation & Culture		5,749	1,500
4580	Libraries			
4590	Cemeteries	57,640		
4600	COMMUNITY & ECONOMIC DEVEL.			
4610	Community Planning			
4620	Community Development	8,270		6800
4630	Urban Redevelopment & Housing			
4650	Economic Development & Assistance			
4660	Economic Opportunity			
4700	DEBT SERVICE			
4710	Principal and Interest			
4800	TRANSFERS AND OTHER USES			
4810	Transfer to: CAPITAL PROJECTS Fund			25,389
4820	Transfer to:			
	Transfer to:			
	Transfer to:			
	Transfer to:			

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GENERAL FUND EXPENDITURES

Account Number	Nature of Expenditure	Prior Year Actual Expenditures 20 <u>05</u>	Current Year Estimate	Ensuing Year Approved Budget Appropriation
4850	Loan to:			
4860	Loan to:			
4870	Use of Restricted/Reserved Fund Balance			
4871	Class "C" Road Funds			
4900	MISCELLANEOUS			
4910	Judgments & Losses			
4970	FEMA Reimbursement of Flood Costs			
4980	Other Flood Costs			
4880	Appropriated Increase in Fund Balance			
	TOTAL EXPENDITURES	483,800	380,506	511,571

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CAPITAL PROJECTS FUND

FORM 4

Account Number	Description	Prior Year Actual 2005	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	REVENUES:			
	Transfers from General Fund			25,389
	Interest Income	3,257	6284	16,000
	Other additions			
	TOTAL REVENUE	3,257	6284	41,389
	Beginning Fund Balance	256,220	251,334	247,875
	TOTAL AVAILABLE FOR APPROPR.	259,477	257,618	289,264
	EXPENDITURES:			
		8,143		
	CITY SHED - FEUCLING		9,743	
	FRENCH DRAIN - SHOP			1,000
	WATER LINE - SHOP			500
	TOTAL EXPENDITURES	8,143	9743	1,500
	Ending Fund Balance	251,334	247,875	288,764

OTHER FUNDS (Explain nature of fund)

Account Number	Description	Prior Year Actual 2005	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	REVENUES:			
	Transfers from General Fund			
	Interest Income			
	Other additions			
	Beginning fund balance to be appropriated			
	TOTAL REVENUE			
	EXPENDITURES:			
	Appropriated increase in fund balance			
	TOTAL EXPENDITURES			

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ENTERPRISE OR INTERNAL SERVICE FUND: WATER FUND

FORM 3

Account Number	Description	Prior Year Actual 2005	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	OPERATING REVENUE:			
	Charges for Services	201,457	228,916	230,000
	Interest Earned	4,384	8,459	—
	Other: <u>IMPACT FEES</u>	28,120	17,288	12,000
	TOTAL OPERATING REVENUE	233,961	254,663	242,000
	OPERATING EXPENSES:			
	Personnel Services	21,734	25,068	25,000
	Contractual Services			
	Material and Supplies	48,541	25,569	36,000
	Depreciation	43,474	50,000	50,000
	Other		70,116	63,000
	TOTAL OPERATING EXPENSE	113,749	170,753	174,000
	OPERATING INCOME (LOSS)	120,212	83,910	68,000
	NON-OPERATING REVENUE (EXPENSES)			
	AND TRANSFERS:			
	Connection Fees	13,475	14,600	10,000
	Interest Expense	(41,308)	(39,500)	(38,150)
	Capital Contributions from Outside Sources			
	Operating transfers from:			
	Operating transfers to:			
	NET INCOME (LOSS)	92,379	59,010	39,850

ANALYSIS OF CASH REQUIREMENTS:

	CASH OPERATING NEEDS:			
	Net Income (Loss)	92,379	59,010	39,850
	Plus: Depreciation	43,474	50,000	50,000
	Less: Major Improvements & Capital Outlay	(286,547)		
	Bond Principal Payments	(25,000)	(27,000)	(29,000)
	TOTAL CASH PROVIDED (REQUIRED)	(175,694)	82,010	23,350
	SOURCE OF CASH REQUIRED:			
	Cash Balance at Beginning of Year	45,076	(130,618)	(48,608)
	Invest. & Other Curr. Assets Sold			
	Issuance of Bonds and Other Debt			
	Loans from Other Funds			
	TOTAL CASH REQUIRED	45,076	(130,618)	(48,608)

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ENTERPRISE OR INTERNAL SERVICE FUND: SEWER FUND

FORM 3

Account Number	Description	Prior Year Actual 2005	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	OPERATING REVENUE:			
	Charges for Services	83,416	88,559	90,000
	Interest Earned	4,885	9,425	18,700
	Other: <u>IMPACT FEES</u>	14,935	12,025	12,000
	TOTAL OPERATING REVENUE	103,326	111,009	120,700
	OPERATING EXPENSES:			
	Personnel Services	15,957	15,927	16,000
	Contractual Services	26,844	4,853	5,000
	Material and Supplies	26	29,825	30,000
	Depreciation	2,897	3,000	3,000
	Other	35,816	23,221	32,416
	TOTAL OPERATING EXPENSE	75,540	76,826	86,416
	OPERATING INCOME (LOSS)	27,696	34,183	34,284
	NON-OPERATING REVENUE (EXPENSES)			
	AND TRANSFERS:			
	Connection Fees	3,650	1,667	1,500
	Interest Expense			
	Capital Contributions from Outside Sources			
	Operating transfers from:			
	Operating transfers to:			
	NET INCOME (LOSS)	31,346	35,850	35,784

ANALYSIS OF CASH REQUIREMENTS:

	CASH OPERATING NEEDS:			
	Net Income (Loss)	31,346	35,850	35,784
	Plus: Depreciation	2,897	3,000	3,000
	Less: Major Improvements & Capital Outlay			<150,000>
	Bond Principal Payments			
	TOTAL CASH PROVIDED (REQUIRED)	34,243	38,850	<111,216>
	SOURCE OF CASH REQUIRED:			
	Cash Balance at Beginning of Year	288,594	275,837	314,687
	Invest. & Other Curr. Assets Sold			
	Issuance of Bonds and Other Debt			
	Loans from Other Funds <u>To General Fund</u>	<47,000>		<87,866>
	TOTAL CASH REQUIRED	241,594	275,837	226,821